

**ASSESSMENT APPEALS BOARD MINUTES
COUNTY OF SAN LUIS OBISPO
STATE OF CALIFORNIA**

Friday, December 11, 1998

The Assessment Appeal Board of the County of San Luis Obispo, State of California, met in regular adjourned session at 9:00 o'clock A.M., in the Board of Supervisors Chambers, County Government Center, San Luis Obispo, California.

PRESENT: Appeals Board Members Mr. Harry Yasumoto, Tom Neve, Alternate, and
Chairperson Tom Baron

ABSENT: Appeals Board Member Mr. Kem Weber

Mr. Ed Olpin, Deputy County Counsel, is present and represents the Assessment Appeals Board.

Ms. Linda Trahey, Mr. Dave Gleason, Mr. Rod Hallin, and Mr. Bruce Douglas, Deputy Assessors, are present and sworn.

This is the time set for members of the public wishing to address the Board on items not set on the Agenda. Chairperson Baron opens the floor to public comment. Mr. Joe Kelly submits a letter to the Board members regarding Possessory Interest Taxation on County parking spaces and asks the Board to set this matter for discussion on their next agenda. **Thereafter, on motion of Mr. Yasumoto, seconded by Mr. Baron, with Mr. Neve abstaining, the Clerk is to provide a copy of Mr. Kelly's letter to Mr. Weber and this matter is set for discussion on February 26, 1999.**

Application No. 1997-100, Wallace Computer Services, APN # 053,061,035; is presented. Mr. Jerry Lynch, Plant Manager, Mr. Fred Masterman, Appraiser, and Mr. Larry Cole, Agent for KPMG, are present and sworn. Mr. Cole presents the Applicant's case. Mr. Lynch discusses his experience in the printing industry; the impacts computers, laser printers and electronic data systems have on the industry; the number of plant closures and the amount of printing equipment on the market. Mr. Masterman, Senior Appraiser, discusses his experience in the appraisal of mechanical equipment (**Applicant's Exhibit 1 - Appraisal and Applicant's Exhibit 2 - Equipment List**). Discussion regarding the appraisal, the use of Market approach versus Fair Market value and the lack of information being exchanged in a timely manner occurs. Mr. Cole continues presenting his case (**Applicant's Exhibit 3 - Pressline Comparison and Applicant's Exhibit 4 - Opinion of Value**). The Chair continues this hearing to later in the morning.

The Clerk presents for approval the minutes from the September 25, 1998 hearing. **Thereafter, on motion of Mr. Yasumoto, seconded by Mr. Baron, with Mr. Weber being absent, and Mr. Neve abstaining, motion carries and the minutes of the September 25, 1998 hearing are approved as presented and the Chairperson is instructed to sign same.**

The Clerk presents Application Nos. 1998-48, Gosselin, APN # 015,122,039, and Application 1998-0, West Bay, LLC, APN #037,141,017 and #037,141,022, for denial due to non-completion. The Applicants are not present. **Matter is fully discussed and, thereafter, on motion of Mr. Neve, seconded by Mr. Yasumoto, and unanimously carried, Application No. 1997-48, Gosselin and Application 1998-0, West Bay, LLC are denied for non-completion.**

The Board resumes hearing Application No. 1997-100, Wallace Computer Services, Inc. Mr. Hallin discusses the roll values on the property and presents the Assessor's case (**Assessor's Exhibit A - Business Property Statement, Assessor's Exhibit B - Business Property Worksheet and Assessor's Exhibit C - Industrial Machinery and Equipment Index Factors**). Discussion regarding the Assessor's Exhibits occurs. (**MR. DICK FRANK, COUNTY ASSESSOR IS NOW PRESENT**). **Matter is fully discussed, thereafter, on motion of Mr. Yasumoto, seconded by Mr. Neve, and unanimously carried, the hearing is continued so the Assessor and the Applicant can meet and discuss this hearing and the Applicant agrees to sign a Waiver of Time.** Mr. Frank recommends that this hearing be continued to a date to be set by the Clerk within 6 months unless a stipulation is reached. **Thereafter, on motion of Mr. Yasumoto, seconded by Mr. Neve, and unanimously carried, the motion is amended that the hearing be continued**

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so the Assessor and the Applicant may meet and discuss the issues raised today, with the Applicant agreeing to sign a waiver and the said hearing is to be set no later than 6 months from today if a stipulation has not been reached.

Application No. 1998-57, Seagate NSMB, Inc., APN #800,016,298, is presented. The applicant is not present. Thereafter, on motion of Mr. Neve, seconded by Mr. Yasumoto, and unanimously carried, Application No. 1998-57, Seagate NSMB, Inc., is denied for non-appearance.

Application No. 1998-59, Amerigas Propane, LP, APN #800,006,584, is presented. The applicant is not present. Thereafter, on motion of Mr. Yasumoto, seconded by Mr. Neve, and unanimously carried, Application No. 1998-59, Amerigas Propane, LP, is denied for non-appearance.

Application No. 1998-36, Marigold Center, APN #053,081,052, 053,081,054, 053,081,058, and 053,081,060 is presented for determination of timely filing. Mr. Tom Phillips, Member of Marigold Center, is present and sworn. Mr. Phillips presents the Applicant's case (Applicant's Exhibit A - Chronology of Events), discusses the wrong zip code being used, incorrect final date of project, delinquent fees were waived by the Tax Collector and states Supplemental Notices were never received. Mr. Douglas states none of the Supplemental Notices were returned. Matter is fully discussed, and thereafter, on motion of Mr. Neve, seconded by Mr. Yasumoto, and unanimously carried, Application No. 1998-36, Marigold Center, is accepted as timely filed for the 1996/97 and 1997/98 Supplemental years and will be set at a future date.

This is the time set for Board members, Assessor and/or Staff to bring up items to be discussed at the next meeting. The Board discusses appeals filed by members of the Board of Supervisors and if they can be heard by a Superior Court panel. The Board asks if the Clerk (Vicki Shelby) will look into how other counties handle this situation and the current pay of other counties Appeal Board members. Mr. Frank tells the Board he has asked the Clerk not to set the pending airline appeals for 6 months, he believes these will all be resolved by May. **No action taken.**

On motion duly made and unanimously carried, the Assessment Appeals Board of the County of San Luis Obispo, State of California, does now adjourn to Friday, January 29, 1999 at 9:00 o'clock a.m. in the Board of Supervisors Chambers, County Government Center, San Luis Obispo, California.

Chairperson

ATTEST:

JULIE L. RODEWALD, County Clerk-Recorder
and Ex-Officio Clerk of the Assessment Appeals Board

By:

Deputy Clerk-Recorder

cmc